(519)

DEPARTMENTAL EXAMINATION OF IAS/TCS GRADE-II OFFICERS, DECEMBER, 2023
ACCOUNTS
Paper-V
(Without Books)
Time allowed :- 03 hours.
Total Marks :100
(Credit will be given for quoting authority /Rule Provisions in support of answers.)

1) Answer all 10 question below each carrying 2 (two) marks. (10 X 2=20)
Chose the right answer and write in the answer sheet :-

a) Which of the following statement is true :-
(i) C&AG audits, compiles and prepares the accounts of the State Government
(ii) C&AG audits, compiles and prepares the accounts of the Central Government
(iii) C&AG audits, compiles and prepares the accounts both the Central Government and State Government .
(iv) None of the above

b) Department may confer powers, not exceeding those vested on them to head of department or any other subordinate authority in respect of any matter covered under rules of DFPR except
(i) creation of posts
(ii) write-off of losses
(iii) re-appropriation of funds exceeding 10% of original budget provision
(iv) All of the above.

(c) .....is absolutely necessary to draw the pay & allowances in the new office , when an employee is transferred from one office to another office.
(i) Service Book
(ii) Transfer Order
(iii) Last Pay certificate
(iv) None of the above

(d) Expenditure on Grants-in-aid to local bodies or institutions for the purpose of creating assets which will belong to these local bodies or institutions shall be classified as
(i) Capital expenditure (ii) Revenue expenditure
(iii) Contingent expenditure (iv) Charged expenditure

(e) Total number of months are required for calculation of average emoluments for the purpose of pension
(i) 10 (ii) 12 (iii) 15 (iv) 20

(f) Restoration of commuted value of pension is affective after 15 years from
(i) the date following the date in receipts of commuted value of pension
(ii) the date of superannuation
(iii) the date of actual retirement
(iv) None of the above.

(g) How many children are entitled for Children Education Allowance?
(i) Three children, born up to 31-12-1987
(ii) Two children, born after 31-12-1987
(iii) More than two if the second child birth after 31-12-1987 results in twins or multiple birth
(iv) all of the above

(h) As per rule ,it is permissible for both the husband and wife to draw HRA, if both are working in State Govt under different department, although residing together.
(i) Yes
(ii) No

(i) For Govt employee maximum number of instalments allowed for recovery of Principal and Interest of House Building Advance are
(i) 240 (ii)280 (iii) 180 (iv) 140

(j) The period of absence not covered by grant of any leave shall have to be treated as
(i) Unauthorized absent
(ii) Dies-non
(iii) Break in service
(iv) None of the above

2. Write short Notes on (Any six) (6X5=30 marks)
   a) Contingency fund of India
   b) Additional Grants.
   c) Half pay Leave
   d) Joining time pay
   e) Treasury Inspection
   f) Abstract Contingent Bill
   g) Supplementary Grant.
   h) Extra-ordinary Leave

3 . Answer any five (5 X 10=50 marks)
   a) Distinguish between the principles of commercial and govt. accounting.
   b) What is meant by the term 'Internal Audit'? How does this differ from the Audit conducted by the CAG of India ?
   c) What is meant by Supplementary Grant, Additional Grant and Excess Grant? Discuss in detail.
   d) In what way does the functions of Controller General of Accounts differ from those ofthe Comptroller and Auditor General of India.
   e) What is Deposit Linked Insurance Scheme?
   f) Define Missing Credits& Foreign Service.
   g) Briefly elaborate the financial responsibilities of the DDOs.

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